HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPARAO

03-08-2006

WRIT PETITION NOs.15634 & 15675 of 2006

Between:

M/s. Chitram Movies, Hyderabad .. Petitioner

And

1. The Appellate Deputy Commissioner (CT), Hyderabad and another.

..Respondents

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COMMON ORDER: (Per JC, J)**:**

The petitioner claims to be a firm carrying on the business of producing motion pictures. The 2nd respondent-Commercial Tax Officer, Hyderabad, by proceedings dated 23-11-2004, passed two orders with reference to the assessment years 2002-03 and 2003-04, levied tax under the A.P.G.S.T. Act (for brevity 'the Act') and recorded the conclusion that the petitioner is selling certain copy rights treating the transactions as falling under item No.197 of the First Schedule of the Act. Aggrieved by the said proceedings, the petitioner preferred two appeals before the 1st respondent-Appellate Deputy Commissioner (CT), Hyderabad. Both the

appeals were rejected on the ground that the petitioner did not file the original assessment order or the certified copy of the same as required under the Rules. Hence, the present two writ petitions.

2. When the matter is taken up for hearing, it is argued by the learned counsel for the petitioner that the petitioner could secure certified copies of the assessment orders referred to above and that it would be just and necessary to give him an opportunity to present his case on merits.

3. Heard the learned Government Pleader for Commercial Taxes.

4. In the circumstances, we are of the opinion that the matters can be disposed of at the admission stage directing the 1st respondent-Appellate Deputy Commissioner (CT), Hyderabad, to receive the certified copies of the assessment orders, against which the petitioner preferred the above mentioned appeals, and decide the appeals in accordance with law.

5. Accordingly, both the Writ Petitions are disposed of with the aforementioned direction. No costs.

J.CHELAMESWAR, J

D.APPARAO, J

August 3, 2006.
Kvr